

Arman Holdings Limited

CIN : L65993GJ1982PLC082961

Registered Office : Office No.106, Sanskruti AC Market, Parvat Godadara BRTS Road,
Parvat Patia, Surat – 391050.

Tel : 9586006569. Email ID : armanholdingsltd@gmail.com. Website : www.armanholdings.in

February 14, 2025

To
The Manager – Listing Compliance Department
BSE Limited
P.J.Towers, Dalal Street,
Mumbai – 400001

Ref : Scrip Code – 538556/Scrip Id: ARMAN

Sub: Integrated Filing (Financial) - Unaudited Financial Results of the Company for the 03rd Quarter and Nine Months ended 31.12.2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31.12.2024 read with BSE circular ref no. 20250102-4 dated 02.01.2025, we are submitting herewith the Integrated Filing (Financial) – Unaudited Financial Results of the Company for the 03rd Quarter and Nine Months ended 31st December, 2024.

Hope that you will find the same in order and take on your record.

Thanking you,

Yours faithfully,
For **Arman Holdings Limited**

DRISHTI SINGHAL

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Drishti Singhal
Company Secretary and Compliance Officer

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A- Financial Results

Statement of Unaudited Results for the Quarter and Nine Months Ended 31/12/2024							(Rs. In Lakhs)
S.No.	Particulars	3 months ended 31/12/2024	Preceding 3 months ended 30/09/2024	Corresponding 3 months ended in the previous year 31/12/2023	Year to date figures for current period ended 31/12/2024	Year to date figures for current period ended 31/12/2023	Financial year ended 31/3/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	0.00	0.00	24.34	0.00	363.46	439.33
2	Other Income	0.01	0.00	0.01	0.01	0.01	0.01
3	Total Revenue (1+2)	0.01	0.00	24.35	0.01	363.47	439.34
4	Expenses						
a)	Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b)	Purchases of stock-in-trade	0.00	0.00	19.03	0.00	195.79	260.54
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	1.98	0.00	150.38	156.65
d)	Employee benefits expenses	2.09	2.09	1.51	6.26	4.53	6.04
e)	Depreciation and amortisation expenses	0.04	0.04	0.10	0.11	0.31	0.41
f)	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
g)	Other Expenses	2.02	1.16	1.64	8.02	11.03	13.27
	Total Expenses	4.14	3.29	24.26	14.39	362.05	436.91
5	Profit before exceptional and extraordinary items and tax (3-4)	-4.13	-3.29	0.09	-14.39	1.42	2.43
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before extraordinary items and tax (5-6)	-4.13	-3.29	0.09	-14.39	1.42	2.43
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit before tax after extraordinary items (7-8)	-4.13	-3.29	0.09	-14.39	1.42	2.43
10	Tax expense						
	Current Tax	0.01	0.00	0.01	0.00	0.34	0.63
	Deferred Tax	0.00	-0.08	0.00	-0.08	-0.02	-0.02
	Total Tax Expenses	0.01	-0.08	0.01	-0.08	0.32	0.61
11	Profit/(Loss) for the period from continuing operations (9-10)	-4.14	-3.21	0.08	-14.31	1.10	1.82
12	Profit(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
13	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
14	Profit/(Loss) from Discontinuing operations (after tax) (12-13)	0.00	0.00	0.00	0.00	0.00	0.00
15	Other Comprehensive Income / (Loss)						
	Items that will not be classified to Profit & Loss A/c	0.00	0.00	0.00	0.00	0.00	0.00
	Gain/ (Loss) on recognised on fair valuation of Investments (refer Note 5)	0.00	32.12	0.00	32.12	14.80	14.80
	Income tax relating to these items	0.00	-8.35	0.00	-8.35	-3.85	-3.85
	Total Other Comprehensive Income / (Loss)	0.00	23.77	0.00	23.77	10.95	10.95
16	Profit / (loss) for the period (11+15)	-4.14	20.56	0.08	9.46	12.05	12.77
17	Prior Period adjustments	0.00	0.00	0.00	0.00	0.00	0.01
18	Profit / (loss) after adjustments (16+17)	-4.14	20.56	0.08	9.46	12.05	12.76
19	Paid-up Equity share capital (Face Value of Rs.10/-each)	521.05	521.05	521.05	521.05	521.05	521.05
20 (1)	Earnings Per Share (before extraordinary items)						
	(a) Basic	-0.08	-0.06	0.00	-0.28	0.03	0.05
	(a) Diluted	-0.08	-0.06	0.00	-0.28	0.03	0.05
20 (2)	Earnings Per Share (after extraordinary items)						
	(a) Basic	-0.08	-0.06	0.00	-0.28	0.03	0.05
	(a) Diluted	-0.08	-0.06	0.00	-0.28	0.03	0.05

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Segmentwise Revenue, Results and Segment Assets & Liabilities alongwith the Results under SEBI (LODR) Regulations, 2015							
S.No.	Particulars	3 months ended 31/12/2024	Preceding 3 months ended 30/09/2024	Corresponding 3 months ended in the previous year 31/12/2023	Year to date figures for current period ended 31/12/2024	Year to date figures for current period ended 31/12/2023	Financial year ended 31/3/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Textiles Products	0.00	0.00	3.30	0.00	45.72	53.78
	b) Plastic Products	0.00	0.00	0.00	0.00	1.34	1.34
	c) Precious Metal & Stones	0.00	0.00	21.04	0.00	316.40	384.21
	Total	0.00	0.00	24.34	0.00	363.46	439.33
2	Segment Results Profit/ (Loss)						
	(Before tax and interest)						
	a) Textiles Products	0.00	0.00	1.32	0.00	3.26	4.55
	b) Plastic Products	0.00	0.00	0.00	0.00	0.81	0.80
	c) Precious Metal & Stones	0.00	0.00	2.01	0.00	13.21	16.79
	Total	0.00	0.00	3.33	0.00	17.28	22.14
	Less : Interest	0.00	0.00	0.00	0.00	0.00	0.00
	Other Un-allocable Expenses	4.14	3.29	3.25	14.39	15.86	19.70
	Total Profit Before Tax	-4.14	-3.29	0.08	-14.39	1.42	2.44
3	Segment Assets						
	a) Textiles Products	17.24	38.21	53.02	17.24	53.02	41.21
	b) Plastic Products	2.72	2.72	0.00	2.72	0.00	2.72
	c) Precious Metal & Stones	432.28	416.18	347.06	432.28	347.06	416.19
	d) Unallocated Capital	240.39	239.23	234.99	240.39	234.99	220.81
	Total	692.63	696.34	635.08	692.63	635.08	680.93
	Segment Liabilities						
	a) Textiles	0.00	0.00	27.30	0.00	27.30	0.00
	b) Plastic Products	0.00	0.00	0.00	0.00	0.00	0.00
	c) Precious Metal & Stones	76.49	73.24	1.59	76.49	1.59	72.74
	d) Unallocated Capital	1.23	4.06	1.45	1.23	1.45	2.75
	Total	77.72	77.30	30.34	77.72	30.34	75.49

Notes:

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14/2/2025 and these have been subjected to limited review by the statutory auditors in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016. The company has first time adopted Ind AS for the financial year commencing from April 1, 2017 with a transition date of April 1, 2016.
- 3 In line with the provisions of Ind AS 108 - Operating Segments and on the basis of review of operations being done by the management of the company, the operations of the company fall under three segments - Textile Products, Plastic Products and Precious Metal & Stones.
- 4 Provision for Taxation shall be made at the end of the financial year.
- 5 Figures of the corresponding quarter/ year have been regrouped/ restated wherever necessary.

Date : 14/2/2025

Place : Surat

For Arman Holdings Limited



Deepak Kumar Babel
Managing Director
DIN : 05200110

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONAL PLACEMENT, ETC. - Not Applicable.

Statement on deviation / variation in utilisation of funds raised - Not Applicable		
Name of listed entity	Arman Holdingd Limited	Not Applicable
Mode of Fund Raising	Public Issues / Rights Issues / Preferential Issues / QIP / Others	
Date of Raising Funds		
Amount Raised		
Report filed for Quarter ended		
Monitoring Agency	applicable / not applicable	
Monitoring Agency Name, if applicable		
Is there a Deviation / Variation in use of funds raised	Yes / No	Not Applicable
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders		
If Yes, Date of shareholder Approval		
Explanation for the Deviation / Variation		
Comments of the Audit Committee after review		
Comments of the auditors, if any		
Objects for which funds have been raised and where there has been a deviation, in the following table		

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
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Deviation or variation could mean:

**(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or**

(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

Name of Signatory – Deepak Kumar Babel
Designation - Managing Director
DIN:

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C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
3.	Total financial indebtedness of the listed entity including short-term	NIL

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half- yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.

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